

### Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
140858	BAEZ RAMOS, HILDA	Public Employee & Pension/Retiree	\$0.00
132180	BERMUDEZ MARTINEZ, MARIA DE LOS A.	Public Employee	\$0.00
163463-1	CEPEDA RODRIGUEZ, CARMEN R.	Public Employee	\$10,981.50
145580	COLON SANTIAGO, GLADYS I.	Public Employee & Pension/Retiree	\$75,000.00
147201	DE JESUS BURGOS, ANGEL M.	Public Employee & Pension/Retiree	\$0.00
72760	DIAZ, ALBA BEAUCHAMP	Public Employee & Pension/Retiree	\$22,200.00
170847	FLORES MORALES, FRANCISCA	Public Employee	\$15,000.00
139008	HERNANDEZ FONTANEZ, IVETTE M	Public Employee & Pension/Retiree	\$12,000.00
107954	JORDAN TORRES, NORMA I.	Public Employee, Pension/Retiree & Union Grievance	\$70,000.00
170450-1	LOPEZ DAVID, MIRIAM	Public Employee	\$0.00
120153	LOPEZ RODRIGUEZ, GUILLERMO	Public Employee & Pension/Retiree	\$0.00
28557	LORENZANA OQUENDO, JOSE A	Public Employee	\$3,720.15
167347	MEDERO ESPANOL, DELIA I.	Public Employee & Pension/Retiree	\$14,400.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
58604	MELLENDEZ DE LEON, RUTH M.	Public Employee & Pension/Retiree	\$75,212.24
71297	MONTALVO BERROCALES, MARCO ANTONIO	Public Employee & Pension/Retiree	\$0.00
145262	MORENO CINTRON, EDA M.	Public Employee & Pension/Retiree	\$0.00
48377-1	MORENO VELAZQUEZ, EULALIA	Public Employee	\$0.00
5607	NOLLA AMADO, JUAN JOSE	Tax Refund	\$12,750.00
83024	ORTIZ BONILLA, MILAGROS	Public Employee	\$16,200.00
53894	ORTIZ LOPEZ, CARMEN M	Public Employee & Pension/Retiree	\$7,647.61
85099	PARRILLA CEPEDA, MILAGROS	Public Employee	\$10,000.00
148195	PEREZ RAMOS, MILDRED	Public Employee & Pension/Retiree	\$0.00
2399	QUINONES GONZALEZ, CLARO	Tax Refund	\$4,000.00
112809	RIVERA MORALES, NEREIDA	Public Employee	\$80,000.00
178864	RODRIGUEZ RODRIGUEZ, SARA	Public Employee & Pension/Retiree	\$56,400.00
75438	ROJAS CUMMINGS, NILSA A	Public Employee & Pension/Retiree	\$75,000.00

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120124	ROMÁN MANTILLA, VERÓNICA MABEL	Public Employee	\$5,000.00
106103	SANTINI VAZQUEZ, ORLANDO	Public Employee & Pension/Retiree	\$0.00
138606	SERGES FIGUEROA, CARMEN A.	Public Employee	\$75,000.00
16395	SOSA GONZALEZ, SOL A	Union Grievance	\$0.00
151	THE LINE CONTRACTORS CORP	Tax Refund	\$10,558.00
78110	VILLA ARMENDARIZ, SANDRA C.	Public Employee & Pension/Retiree	\$19,800.00
59034-1	ZAYAS CINTRON, GRISEL	Public Employee	\$0.00